

Perspective on Commercial Development

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- I. What commercial developers/owners look for
 - a. Cash on cash return (ROI)
 - b. Debt service
 - c. Appreciation – Cap Rate

- II. What affects those items:
 - a. Total project cost
 - b. Financing
 - c. Annual return
 - d. Tax rate

- III. Three Perspectives
 - a. Metro Des Moines
 - i. Pleasant Hill
 - ii. Ankeny
 - b. Loveland, CO
 - c. Sacramento, CA

- IV. Summary thoughts

COMPARISON of COMMERCIAL RE TAX PLAN:

Community	cost/value	taxable rate	tax amount	millage rate	annual prop tax	impact/permit fees
A - Iowa	\$4,500,000	100.00%	\$4,500,000	0.046	\$207,000	\$5,000
B - Colorado	\$5,150,000	29.00%	\$1,493,500	0.080	\$119,480	\$650,000*

*Community B has 3 times more impact/permit money upfront on a similarly sized project allowing them to use the money immediately.
The developer/owner can capitalize that cost and pay for that over the life of the loan.

ASSESSMENT TERMINOLOGY

ASSESSMENT DATE – Colorado law establishes January 1 as the assessment date. Property is assessed according to its status, use, and condition on the assessment date.

ACTUAL VALUE – For commercial and industrial real and personal property, actual value is generally synonymous with market value.

ASSESSED VALUE – The actual value multiplied by the assessment rate. For business property the assessment rate is 29 percent.

EXAMPLE: RETAIL STORE

The assessor determines the following property values:

REAL PROPERTY	ACTUAL VALUES
Land	\$ 40,000
Building	\$ 160,800
Actual Value	\$ 200,800

PERSONAL PROPERTY	ACTUAL VALUES
Equipment	\$ 23,000
Furniture	\$ 17,000
Actual Value	\$ 40,000

The taxpayer would receive two Notices of Valuation (notice): a real property notice and a personal property notice. The assessment rate applied to all non-residential taxable real and personal property is 29 percent as shown below in the example.

ACTUAL VALUE x ASSESSMENT RATE = ASSESSED VALUE

PROPERTY	ACTUAL VALUES	X	ASSESSMENT RATE	=	ASSESSED VALUES
Real Property	\$ 200,800	X	29%	=	\$ 58,232
Personal Property	\$ 40,000	X	29%	=	\$ 11,600

The taxing entities calculate the mill levy based on the allowable budgets in the tax area. For the purpose of the example, 82 mills are used. The decimal equivalent of 82 mills is 0.082.

ASSESSED VALUE x MILL LEVY = TAX BILL

PROPERTY	ASSESSED VALUES	X	MILL LEVY	=	TAX BILLS
Real Property	\$ 58,232	X	0.082	=	\$ 4,775.02
Personal Property	\$ 11,600	X	0.082	=	\$ 951.20

Larimer County Real Property Tax Calculation Formula

Actual Value	x	29% Assessment Rate	x	Mill Levy/1000	=	Property Tax
All property appraised every odd-numbered year.		(Note: Assessment rate for commercial property does not change from year to year, unlike residential property.)		Mill Levy for 2006 is 80.065. Mill levies are set each year by taxing authorities (school district, municipality, county, etc.)		

Projected 2007 Property Taxes

Lot 6, Block 4 has been reappraised for 2007 at \$3,067,710 (\$7.50 per square foot). Based on the current mill levy (which is subject to change) the projected 2007 property tax due and payable in 2008 for the entire Lot 6 would be \$71,221.03.

Assuming Lot 6 is subdivided into smaller Lots during 2007, the property tax will be prorated on a square footage basis among the smaller Lots.

Note that property is valued for tax purposes as of January 1 of a given tax year. Since the Crossroads property was vacant land as of January 1, 2007, it will be valued as vacant land for purposes of 2007 taxes even though improvements may be subsequently constructed on it during 2007. Similarly, the property value for 2008 tax purposes (due and payable in 2009) will be determined as of January 1, 2008. If the property has a half-completed hotel on it as of January 1, 2008, the value will be based on the property in that then-current condition.

Larimer County Personal Property Tax

The formula for calculating the personal property tax due is:

Actual Value Of Personal Property	x	29% Assessment Rate	x	Mill Levy/1000	=	Personal Property Tax Due
Taxpayer files a Commercial Personal Property Declaration Schedule By April 15th				Mill Levy for 2006 is 80.065. Mill levies are set each year by taxing authorities (school district, municipality, county, etc.)		

Actual value of personal property multiplied by the state determined assessment rate (29%) is equal to your assessed value.

The assessed value is then multiplied by the current mill levy (.080065 for the 2006 tax year) and that total equals your tax due.

For Colorado personal property assessment purposes, the actual value is the value in use, as installed. Colorado statutes require that personal property be valued inclusive of all costs incurred in acquisition and installation of the property. The costs of acquisition, installation, sales/use tax, and freight to the point of use must be considered in the personal property valuation.

By April 15th of each year the taxpayer files the Commercial Personal Property Declaration Schedule listing all taxable personal property in use on January 1st of that year, including all property acquired in the prior year and all property that was sold, traded or discarded in the prior year. The assessor's office will then apply a depreciation formula to the property to establish the current Actual Value for that tax year.

Taxable personal property as it pertains to your business includes:

- All residential household furnishings producing income
- Equipment, furniture, and machinery used in commercial business –
- Expensed assets with a life of greater than one year
- Fully depreciated assets still in use –
- Assets in storage that are subject to IRS depreciation
- Leasehold improvements

Exempt personal property as it pertains to your business includes:

- Intangible personal property
- Inventories for sale

- Property that is typically rented for 30 days or less
- “Consumable” personal property which includes items having a life of one year or less regardless of cost or any personal property with a life longer than one year that has a cost of \$250 or less at the time of acquisition. The \$250 limitation applies to personal property fully assembled and ready for use, including all installation costs, sales taxes and freight expenses.

The Larimer County Assessor’s website at www.co.larimer.co.us/assessor/personal_property has made available online a brochure titled “Commercial Personal Property – Questions and Answers” which provides general information on personal property tax. The 2007 Commercial Personal Property Declaration Schedule and Instructions are also available on the website. I have attached a copy of the brochure and the declaration schedule with instructions for reference.

The State of Colorado, Division of Property Taxation, also has a helpful brochure titled “Property Valuation and Taxation for Business and Industry” which is attached for your reference. Their website address is www.dola.state.co.us/PropertyTax/index.

FEE DESCRIPTION	UNITS	RATE	AMOUNT
		PLAN CHECK	11,320.73
COMMERCIAL FEES DUE			
CITY USE TAX/CNTY OPN,JAIL,CTH	2,425,719.0000	.0380	92,177.32
CONSTRUCTION WATER 2.00IN TAP <i>Collins</i>	1.0000	134.0000	134.00 <i>176,000.00</i>
WATER METER FEE 1-1/2"+	1.0000	20.0000	20.00
STRUCTURAL COMMERCIAL PERMIT	4,235,000.0000		17,416.50
ELECTRICAL PERMIT	450,000.0000		2,953.75
MECHANICAL PERMIT	175,000.0000		1,413.75
PLUMBING PERMIT	425,000.0000		2,813.75
TOTAL COMMERCIAL FEES DUE AT PERMIT ISSUANCE			116,929.07
COMMERCIAL FEES DEFERRED			<i>+ 174,000</i>
CEF COMM STREETS/NON-RET 1	132.0000	2,154.0000	284,328.00
CEF COMM FIRE PROTECTION (06)	44,112.0000	.2600	11,469.12
CEF COMM LAW ENFORCEMENT (06)	44,112.0000	.3100	13,674.72
CEF COMM GENERAL GOVT (06)	44,112.0000	.3600	15,880.32
STREET INSPECT NON-RES	1.0000	150.0000	150.00
STORM WATER COMMERCIAL	87,120.0000	.1129	9,835.85
STORM INSPECT NON-RES	1.0000	150.0000	150.00
TOTAL COMMERCIAL FEES DEFERRED UNTIL FINAL INSPECTION			335,488.01
GRAND TOTAL			463,737.81
			<i>174,000</i>
			<i>\$ 639,737.81</i>

THIS IS AN ESTIMATE ONLY, ACTUAL COSTS MAY VARY. THIS ESTIMATE IS BASED ON A SUBMITTAL PRIOR TO JUNE 1, 2007

This estimate is based on the following provided information:

Total project valuation \$4,851,438 - used for valuation - tax purposes - based on \$109.98/sf



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Proposition 13 and Real Property Assessments

Inquire about the availability of documents in [alternate formats](#).

California's system of property taxation under Article XIII A of the California Constitution, commonly referred to as Proposition 13, values property at its 1975 fair market value with annual increases limited to the inflation rate, as measured by the Californian Consumer Price Index, or 2% whichever is less.

Under California law, real property is reappraised for tax purposes only when:

- A change in ownership occurs
- New construction is completed
- New construction is unfinished on the lien date (January 1)
- Market value declines below Proposition 13 factored value on the lien date. (ref. Art XIII A of the State Constitution, R&T 51)

If none of these things occurs, the assessed value of a property should increase by no more than 2% per year.

The law provides that the sales price of the property is presumed to be its market value unless the Assessor can demonstrate through market or other evidence that the sales price does not accurately reflect market value. The Assessor must also adjust the sales price of a property to reflect any value attributable to non cash items exchanged in a sale.

The assessed value initially established is referred to as the "**base year value**". Thereafter the base year value is subject to annual increases for inflation. This cumulative value is referred to as the '**factored base year value**.'

The 2% limit does not apply to properties that are being assessed under Proposition 8 due to a [decline in value](#). Properties reassessed as a result of a decline in value may increase or decrease by any percentage, but in no case may their assessed value exceed their Proposition 13, factored base year value.

The Assessor's Role In Property Assessment

The Assessor's office receives many calls from property owners asking about the value of their property for a variety of purposes; inheritance,

estate planning, and insurance coverage are just a few examples. For these types of questions we suggest that the property owners contact a licensed, private real estate appraiser, also known as a fee appraiser, to prepare an appraisal that meets the specific purpose. A list of fee appraisers can be obtained from an attorney, accountant, real estate professional, or in the telephone directory or internet.

Under Proposition 13 the Assessor values property only when there is change in ownership, new construction, or a decline in value. If the property owner has a concern about a property tax value that the Assessor has enrolled, the owner is encouraged to contact the Assessor to discuss the matter and request a review of the assessment. The owner may also send us a private real estate appraisal that may have been done for other purposes. We will review the information provided to see if it is relevant to our property valuation.



Tax Rates And Direct Levies

Under Proposition 13, the property tax rate is fixed at 1% of assessed value plus any assessment bonds approved by popular vote. As a result of various assessment bonds in addition to the 1% rate, property tax rates in Sacramento County average roughly 1.1% countywide.

Annual tax bills may also include other items such as special assessments, special taxes, direct levies, delinquent county utility billings, weed and hazard abatement charges, and Mello-Roos Bonds. These items are commonly referred to as "direct levies". None of these items are defined as property taxes under the law because they are not based upon the assessed value of the property. While the levying agencies' revenues are collected via the County's property tax bills, the County itself has no control over these levies or the agencies issuing them. Disputes over the amounts of non-property tax levies must be resolved with the entity issuing the levy, not with the Assessor. To inquire about these special assessments contact the Department of Finance at (916) 874-6622 or view Direct Levy District Listings at <http://www.finance.saccounty.net/Auditor/Rpts.asp>.

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Business Personal Property Frequently Asked Questions

Inquire about the availability of documents in [alternate formats](#).

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2. [Completing the Business Property Statement](#)
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4. [You are Out Of Business or Do Not Own A Business](#)
5. [Summary Judgments & Liens - How to Get Them Released](#)
6. [How to Contact the Assessor's Personal Property Division](#)

The Business Property Statement and Filing Requirements

1. Why did I receive a Business Property Statement - Form 571-L (BPS)?

You were sent a statement because our records indicate that you were in business on the Lien Date, January 1, and the Assessor is required to assess any taxable business personal property in your possession on that date.

2. What is the purpose of the Business Property Statement (BPS)?

The BPS collects information regarding business equipment, supplies and fixtures for each business location. The information an owner provides on the statement is then used to assess and tax property in accordance with California State Law. The owner reports the acquisition costs of business equipment, supplies and fixtures that were owned on lien date at the address shown (location of the property). All 58 California County Assessors mail out similar statements that enable businesses to report the cost of their equipment, supplies, leased equipment, real property and improvements.

3. Who must file a Business Property Statement (BPS)?

If the Assessor sends you a BPS, the law requires that you complete, sign and return the statement to the Assessor's Office in the time period specified. Any business that owns Personal Property and/or Fixtures having a total combined cost of \$100,000 or more is required to file a BPS even if the Assessor does not request that you file one.

4. What is business personal property?

Business Personal Property includes all supplies, equipment and any fixtures used in the operation of a business (see Page 3 of the 571-L instructions for an explanation of what specifically constitutes a business

fixture). Business inventory and licensed vehicles (except Special Equipment, 'SE' tagged, off-road vehicles) owned by the business are exempt from reporting (note: SE tagged and other off-road vehicles and equipment are taxable personal property and must be reported).

5. Why do I have to pay taxes on my Business Property?

That's because the California Constitution states in part that, 'Unless otherwise provided by this Constitution or the laws of the US, (a) All property is taxable....' That is, unless otherwise exempted, all forms of tangible property are taxable in California and the Assessor must assess business personal property because the law requires he or she do so. Some forms of personal property are exempt from taxation under the Constitution. For example, household furnishings, personal effects and business inventory are exempt under the law. However, Business Personal Property is not exempt under the law and neither are privately or business-owned boats or aircraft. (For information, visit the [boat and aircraft assessments page](#).)

6. Where can I obtain assistance in completing the BPS?

You may obtain assistance in completing the form using any of the following:

- Telephone: You may call the Assessor's Office at (916) 875-0730, Monday through Friday, 9 A.M. to 4 P.M., where an Auditor-Appraiser is on duty to help you.
- FAX: Our FAX number is (916) 875-0705.
- In Person: 3701 Power Inn Rd, Suite 3000, Sacramento, CA 95826-4329. Office hours are 8 A.M. and 5 P.M.
- e-mail: PPDutyApr@SacCounty.net
- Internet Site: www.assessor.saccounty.net

7. What is the 'Lien Date'?

The Lien Date* is January 1 every year, and is also the date property taxes for any fiscal year become a lien against a business property owner. Where personal property is concerned, the lien is placed on the owner of the property (not the property), and owners who allow their personal property taxes to become delinquent may have a Summary Judgment recorded against them personally (see 'Judgments & Liens' section for more detail). (*NOTE: for all years prior to January 1, 1997, the lien date was March 1).

8. How are personal property taxes used?

Approximately 50% of the property tax dollar is used to support K-12th grades and junior colleges, 32% is allocated to city government and other special districts, while 18% is allocated to support county government.

9. What is the tax rate on personal property?

Throughout California, the property tax rate is 1% of assessed value (also applies to real property) plus any bonded indebtedness voted in by the taxpayers. In Sacramento County, the average overall tax rate including bond debt averages perhaps 1.1%.



10. How much in taxes will I have to pay due to this assessment?

The amount of taxes you will owe will depend on the amount of the assessment and the specific tax rate in your area. The average rate in our county is approximately 1.1% (.011) of assessed value (the 1% tax rate plus bond debt). For example, if your personal property were assessed for \$10,000, your personal property tax bill should be roughly \$110.00.

11. What if the printed information on the BPS is incorrect?

If the business has moved or changed its mailing address, then draw a single line through the incorrect information (Please DO NOT make the preprinted information unreadable). Then legibly print or type the new information on the form and also indicate the effective date of the move or when the change became effective. When reporting a sale, include the new owner's name and mailing address. When reporting that the business has been closed, provide the date(s) and information relating to the disposition of any taxable personal property. Complete the BPS, sign and return it to the Assessor's Office.

12. I do not own the real property. Do I still need to fill out the BPS?

Yes. Even if you don't own the real property where your business is located, you must still file the BPS because it is used to report business personal property (equipment, supplies, etc.) you do own. You must also complete any related schedules that apply to your particular business. If you do not own the real property, you may not need to complete Schedule B, columns 1, 3, and 4. If you own or have added any tenant-owned improvements, you will need to report their costs in column B-2 (see official instructions for the 571-L)

13. What does the Assessor's Office do with the BPS after I mail it in?

We review the form for completeness and accuracy and then employ a number of methods to convert reported costs to an estimate of their lien date, fair market value equivalent (see question #14). After the Assessor has assessed your property and has finished processing your BPS, the form is then filed with your property tax records. By law, your BPS is NOT a public document and it is not open to public inspection in any case. The assessment itself is then forwarded to the County Auditor, who computes the taxes owed and then forwards that information on to the Tax Collector, who in turn creates the bill and collects the tax.



14. How is the assessed value of my business property determined?

The Assessor is required to annually assess most taxable personal property at 100% of its lien date, fair market value. In order to determine that fair market value, the assessor employs a number of methodologies. For example:

- The Assessor often relies on various trade publications and 'Blue Books' that provide current, open market sales price and/or cost data for various types of both new and used equipment, vehicles, aircraft and boats.
- The Assessor often trends forward actual owner-reported costs to a present replacement cost estimate using trending tables provided by

the State Board of equalization (or developed in-house). We then reduce the trended costs to reflect normal or actual depreciation and derive a market value estimate.

Unlike most real property, which is assessed under Proposition 13, most personal property does not fall under Prop 13's umbrella (although it does enjoy the same, maximum 1% tax rate). The only exception is personal property 'fixtures,' which are defined as real property for property tax purposes and are subject to Proposition 13 restrictions. Thankfully, fixtures are not subject to Supplemental Assessment.

15. What happens if I do not return the BPS or return an Incomplete BPS?

Failure to File: Where a BPS is not filed as required by law or requested by the Assessor, we must then rely on the best information available in order to estimate the value of any personal property owned by the non-reporting business. In the absence of a BPS, an 'average' assessed value (based upon businesses of a similar size and use) may be used to derive such an estimate. Our office may also perform a field inspection of your business property, during which an estimate of the lien-date, fair market value of the business personal property discovered there will be made. Additionally, a 10% penalty must also be added to any assessment made as a result of a failure to file the BPS. **Incomplete Filing:** If you file an incomplete BPS, the Assessor may return it to you for proper completion. In that case, penalties may be assessed if the Assessor's Office does not receive a properly completed BPS by the normal due date. An incomplete filing is treated the same as a 'failure to file' and a 10% penalty must be added in that circumstance.

16. What if I disagree with my assessment?

If you disagree with an assessment made by the Assessor, we recommend you first discuss it with an Auditor-Appraiser of the Assessor's Office. An Auditor-Appraiser is available Monday through Friday, 9 A.M. to 4 P.M. at (916) 875-0730, or in person at 3701 Power Inn Road, Suite 3000 Sacramento, Ca 95826-4329, from 8 A.M. and 5 P.M.. Whether or not you discuss the matter with the Assessor, you also have the right to file an 'Application for Changed Assessment' (assessment appeal) with the Assessment Appeals Board. The Appeals Board is an independent agency representing the Board of Supervisors and is not connected with, nor is it under the control of, the Assessor's Office in any way.

17. How do I file an Application For Changed Assessment?

An application must be filed, in writing, with the Assessment Appeals Board at 700 H Street, Room 2450, Sacramento, CA 95814. You may request an application by calling (916) 874-7894, or by mail at that address.

18. When can I file an 'Application For Changed Assessment'?

The normal filing period for filing an Application for Changed Assessment is July 2 to November 30 of the current fiscal year. That filing period applies to any assessment produced for the annual assessment roll. If a



Building Project Types

- Commercial
- Residential
- Pool
- Demolition
- Fire
- Minor
- Sign
- Other

- 2 Acre site
 - 42,984 square ft
 - Valuation - not determined

Commercial Fees

Fee Name	Responsible Agency / Department
Authorization to Start Work (Building) <i>\$350</i>	Building Division
Building Permit Fee <i>\$20,761 + .005133 per \$ of value over \$3M</i>	Building Division
Building Permit Fee - Special Occupancy (Building) <i>same as above</i>	Building Division
City Business Operations Tax <i>NA</i>	Finance Department, Revenue Division
Coach Recording Fee <i>\$12</i>	State of California, Department of Housing & Community Development (HCD)
Combined Sewer Development Fee	Utilities Department
Construction Excise Tax <i>.008 of value</i>	Dept of Transportation
Dev Eng On-site Review: Deposit and/or Fee <i>\$300</i>	Dev Eng
Emergency Inspection Fee (Building)	Building Division
Erosion and Sediment Control <i>\$500</i>	Utilities Department
Fire Dept Review Fee <i>\$10387 sq ft - \$1633</i>	Fire Department
Granite Park Fee <i>NA</i>	Dev Eng
Habitat Conservation Fee	Dev Eng
Housing Surcharge	Housing and Dangerous Buildings Department
Housing Trust Fund <i>\$1.96 per sf. - \$84,248</i>	Planning
Housing Trust Fund - Administration <i>\$50</i>	Planning
Impact Fees (Railyard/Richards Blvd) Public Facilities	Economic Development
Impact Fees (Railyard/Richards Blvd/Downtown) Transportation	Economic Development
Jacinto Creek Project Area Fees	Dev Eng - Special Districts
Landscape Review Fee <i>\$50</i>	Parks and Recreation Department
Manufactured Hsg/Coach Fee	State of California, Department of Housing & Community Development (HCD)
North Natomas Development Fees <i>\$160,000 per acre - \$320,000</i>	Dev Eng - Special Districts
Overtime Inspection Fee (Building) <i>0.00</i>	Building Division
Park Development Impact Fee or PIF <i>\$1.31 per sf. = \$13,325</i>	Parks and Recreation Department
Partial Permit Fee (Building)	Building Division
Penalty Fee - Work without Permit (Building)	Building Division
Permit Renewal Fee (Building)	Building Division
Plan Check Fee - Commercial and Non-Residential (Building) <i>\$16,970 + .0042 over \$3M</i>	Building Division
Plan Check Fee - Special Occupancy (Building) <i>same as above</i>	Building Division

Plan Revisions (hour) (Building) <i>\$85 per hour</i>	Building Division
Pocket Area Bridge Fee	Dev Eng - Special Districts
Pocket Area Road Fee	Dev Eng - Special Districts
Preliminary Plan Review Fee (Building)	Building Division
Regional Sanitation Fees <i>2</i>	Regional Sanitation District
Reinspection Fee (Building)	Building Division
Replacement - Job Copy (Building)	Building Division
Replacement - Plans - duplicates (Building)	Building Division
Replacement - Plans - hour (Building)	Building Division
Residential Construction Tax (Building)	Building Division
School Impact Fees <i>134 per s.f. \$14,614</i>	School District in which the project is located.
Sewer Development Fee	Utilities Department
South Natomas Capital Improvement Fund	Dept of Transportation
South Natomas Facility Benefit Assessment (FBA)	Dept of Transportation
Strong Motion Instrumentation Fee <i>.00021 X valuation</i>	State of California, Resources Agency, Department of Conservation, Division of Mines and Geology
Supplemental Refundable Drainage Fee	City Treasurer's Office
Technology Fee (Building) <i>4% plan review fee</i>	Building Division
Temporary Certificate of Occupancy (Building)	Building Division
Utilities Review: Deposit and/or Fee <i>\$300</i>	Utilities Department
Water Development Fee <i>- special district fees</i>	Utilities Department
Water Meter Fee - Commercial <i>special district fee</i>	Utilities Department
Water Supply Analysis Report/Water Supply Field Test <i>\$585</i>	Utilities Department

Residential Fees

Fee Name	Responsible Agency / Department
Authorization to Start Work (Building)	Building Division
Building Permit Fee	Building Division
City Business Operations Tax	Finance Department, Revenue Division
Coach Recording Fee	State of California, Department of Housing & Community Development (HCD)
Combined Sewer Development Fee	Utilities Department
Construction Excise Tax	Dept of Transportation
Dev Eng On-site Review: Deposit and/or Fee	Dev Eng
Emergency Inspection Fee (Building)	Building Division
Erosion and Sediment Control	Utilities Department
Fire Dept Review Fee	Fire Department
Habitat Conservation Fee	Dev Eng
Housing Surcharge	Housing and Dangerous Buildings Department
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Impact Fees (Railyard/Richards Blvd/Downtown) Transportation	Economic Development
Jacinto Creek Project Area Fees	Dev Eng - Special Districts
Manufactured Hsg/Coach Fee	State of California, Department of Housing & Community Development (HCD)
Master Plan Fee (Building)	Building Division
North Natomas Development Fees	Dev Eng - Special Districts
Overtime Inspection Fee (Building)	Building Division